

Senate File 507

H-1155

1 Amend Senate File 507, as passed by the Senate, as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 96.14, subsection 2, paragraph e, Code
5 2019, is amended to read as follows:

6 e. (1) If the department finds that any employer has
7 willfully failed to pay any contribution or part thereof when
8 required by **this chapter** and the rules of the department,
9 with intent to defraud the department, then such employer
10 shall in addition to such contribution or part thereof, pay
11 a contribution equal to fifty percent of the amount of such
12 contribution or part thereof, as the case may be.

13 (2) If the department finds that such a failure to pay by an
14 employer involves the misclassification of an employee's wages
15 on a federal 1099 record, for any subsequent finding by the
16 department of such a failure to pay by that employer involving
17 the misclassification of an employee's wages on a federal 1099
18 record, the additional contribution required by subparagraph
19 (1) shall instead equal one hundred percent of the amount the
20 employer failed to pay due to misclassification.>

21 2. Title page, by striking lines 1 through 3 and inserting
22 <An Act increasing certain penalties for employers willfully
23 misclassifying employees for unemployment compensation
24 contribution purposes.>

HUNTER of Polk